GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2601
ANSWERED ON:16.03.2007
SERVICE TAXES
Veerendra Kumar Shri M.P.

Will the Minister of FINANCE be pleased to state:

the details of services taxed by the Union Government as also each of the State Governments?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM)

Parliament has exclusive power to make laws to levy tax on services under Entry 97 of the Union List of the Constitution of India. At present, service tax is leviable on ninety nine services specified in section 65(105) of the Finance Act, 1994.